

FYE 2009 Review - Annual Financial Report

School District: Anchorage Independent
 Audit Firm Name: Penny R. Stanfield, CPA
 Date: 2/5/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	4,426,502.08	4,447,682.59	-21,180.51	4,447,683.00	-0.41	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	822,021.00	-822,021.00	0.00	822,021.00	
Revenue (State) - 3XXX (Not 3900)	659,549.34	659,549.34	0.00	1,481,570.00	-822,020.66	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	5,086,051.42	5,929,252.93	-843,201.51	5,929,253.00	-0.07	
Expenditures-Not including Transfers Out or On Behalf	4,810,329.90	4,819,866.90	-9,537.00	5,641,889.00	-822,022.10	
Expenditures-On Behalf	0.00	822,021.00	-822,021.00	0.00	822,021.00	
Total Expenditures	4,810,329.90	5,641,887.90	-831,558.00	5,641,889.00	-1.10	
Excess (Deficiency) of Revenues Over Expenditures	275,721.52	287,365.03	-11,643.51	287,364.00	1.03	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	17,606.46	17,606.46	0.00	17,606.00	0.46	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	17,606.46	17,606.46	0.00	17,606.00	0.46	
Net Change in Fund Balance	293,327.98	304,971.49	-11,643.51	304,970.00	1.49	
Beginning Fund Balance - July 1	1,104,768.06	1,104,768.06	0.00	1,166,572.00	-61,803.94	Beginning balance differences to be determined
Ending Balance - June 30	1,398,096.04	1,409,739.55	-11,643.51	1,471,542.00	-61,802.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	822,021.00	-822,021.00	0.00	822,021.00	Not recorded separately on audit report.
On-Behalf Expenditures by Fund	0.00	822,021.00	-822,021.00	0.00	822,021.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	22,278.30	22,278.30	0.00	22,278.00	0.30	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	30,905.63	30,905.63	0.00	30,906.00	-0.37	
Revenue (Federal) – 4XXX	97,278.58	97,278.58	0.00	97,279.00	-0.42	
Total Revenues	150,462.51	150,462.51	0.00	150,463.00	-0.49	
Expenditures-Not including Transfers Out and not 0280	150,462.51	150,462.51	0.00	150,463.00	-0.49	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	150,462.51	150,462.51	0.00	150,463.00	-0.49	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	34,436.54	36,604.00	-2,167.46	36,604.00	0.00	
Total Revenues	34,436.54	36,604.00	-2,167.46	36,604.00	0.00	
Expenditures-Not including Transfers Out	34,436.54	36,604.00	-2,167.46	0.00	36,604.00	Classification coding differences
Total Expenditures	34,436.54	36,604.00	-2,167.46	0.00	36,604.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	36,604.00	-36,604.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	36,604.00	-36,604.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-36,604.00	36,604.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	413,348.00	411,180.54	2,167.46	411,181.00	-0.46	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	413,348.00	411,180.54	2,167.46	411,181.00	-0.46	
Expenditures-Not including Transfers Out	413,348.00	411,180.54	2,167.46	0.00	411,180.54	Classification coding differences
Total Expenditures	413,348.00	411,180.54	2,167.46	0.00	411,180.54	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	411,181.00	-411,181.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	411,181.00	-411,181.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-411,181.00	411,181.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	63,147.00	-63,147.00	See page 13 of audit report. Debt Service Fund is not reported in Munis
Revenue State (3XXX)	0.00	0.00	0.00	45,174.00	-45,174.00	
Total Revenues	0.00	0.00	0.00	108,321.00	-108,321.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	535,664.00	-535,664.00	
Total Expenditures	0.00	0.00	0.00	535,664.00	-535,664.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-427,343.00	427,343.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	447,785.00	-447,785.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	447,785.00	-447,785.00	
Net Change in Fund Balance	0.00	0.00	0.00	20,442.00	-20,442.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,065,872.00	-1,065,872.00	Beginning balance differences to be determined
Ending Balance - June 30	0.00	0.00	0.00	1,086,314.00	-1,086,314.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	5,684,298.47	6,527,499.98	-843,201.51	6,635,822.00	-108,322.02	See explanations above
Total Expenditures - Governmental Funds	5,408,576.95	6,240,134.95	-831,558.00	6,328,016.00	-87,881.05	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	275,721.52	287,365.03	-11,643.51	307,806.00	-20,440.97	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	17,606.46	17,606.46	0.00	17,606.00	0.46	
Net Change in Fund Balance - Governmental Funds	293,327.98	304,971.49	-11,643.51	325,412.00	-20,440.51	
Beginning Fund Balance - July 1 - Governmental Funds	1,104,768.06	1,104,768.06	0.00	2,232,444.00	-1,127,675.94	
Ending Fund Balance - June 30 - Governmental Funds	1,398,096.04	1,409,739.55	-11,643.51	2,557,856.00	-1,148,116.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	158,016.24	168,349.28	-10,333.04	168,349.00	0.28	
Total Operating Revenues	158,016.24	168,349.28	-10,333.04	168,349.00	0.28	
Expenditures-Not including Transfers Out or On-behalf	176,674.01	184,207.01	-7,533.00	202,669.00	-18,461.99	
Expenditures-On Behalf	0.00	17,884.00	-17,884.00	0.00	17,884.00	
Expenditures - Depreciation Only (Fund 81)	452.55	1,030.40	-577.85	0.00	1,030.40	
Total Operating Expenses	177,126.56	203,121.41	-25,994.85	202,669.00	452.41	
Operating Income (Loss)	-19,110.32	-34,772.13	15,661.81	-34,320.00	-452.13	
Non-Operating Revenue - Interest Income Only (Local) - 1510	513.06	513.06	0.00	513.00	0.06	
Revenue (State) - 3XXX	1,288.00	1,288.00	0.00	1,288.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	17,884.00	-17,884.00	17,884.00	0.00	
Donated Commodities - 4550	0.00	7,533.00	-7,533.00	7,533.00	0.00	
Revenue (Federal) - 4XXX, not 4550	9,785.00	9,785.00	0.00	9,785.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	-565.68	-565.68	0.00	0.00	-565.68	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	11,020.38	36,437.38	-25,417.00	37,003.00	-565.62	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-8,089.94	1,665.25	-9,755.19	2,683.00	-1,017.75	
Beginning Net Assets - July 1	12,352.08	12,352.08	0.00	33,049.00	-20,696.92	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	4,262.14	14,017.33	-9,755.19	35,732.00	-21,714.67	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	51,164.12	51,164.12	0.00	51,164.00	0.12	
Total Operating Revenues	51,164.12	51,164.12	0.00	51,164.00	0.12	
Expenditures-Not including Transfers Out	34,203.63	34,203.63	0.00	34,655.00	-451.37	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	34,203.63	34,203.63	0.00	34,655.00	-451.37	
Operating Income (Loss)	16,960.49	16,960.49	0.00	16,509.00	451.49	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	-566.00	566.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	-17,606.00	17,606.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	-18,172.00	18,172.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	16,960.49	16,960.49	0.00	-1,663.00	18,623.49	
Beginning Net Assets - July 1	11,591.21	11,591.21	0.00	12,608.00	-1,016.79	Beginning blance differences to be determined
Ending Net Assets - June 30	28,551.70	28,551.70	0.00	10,945.00	17,606.70	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	209,180.36	219,513.40	-10,333.04	219,513.00	0.40	
Total Operating Expenses - Proprietary Funds	211,330.19	237,325.04	-25,994.85	237,324.00	1.04	
Operating Income (Loss) - Proprietary Funds	-2,149.83	-17,811.64	15,661.81	-17,811.00	-0.64	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	11,020.38	36,437.38	-25,417.00	18,831.00	17,606.38	See above
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	8,870.55	18,625.74	-9,755.19	1,020.00	17,605.74	
Net Assets, July 1, 2008 - Proprietary Funds	23,943.29	23,943.29	0.00	45,657.00	-21,713.71	
Net Assets, June 30, 2009 - Proprietary Funds	32,813.84	42,569.03	-9,755.19	46,677.00	-4,107.97	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	13,434.11	13,434.11	0.00	13,434.00	0.11	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	13,434.11	13,434.11	0.00	13,434.00	0.11	
Deductions	64,357.80	64,357.80	0.00	64,358.00	-0.20	
Total Deductions	64,357.80	64,357.80	0.00	64,358.00	-0.20	
Change in Net Assets	-50,923.69	-50,923.69	0.00	-50,924.00	0.31	
Beginning Net Assets - July 1	170,360.53	170,360.53	0.00	170,361.00	-0.47	
Ending Net Assets - June 30	119,436.84	119,436.84	0.00	119,437.00	-0.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	13,434.11	13,434.11	0.00	13,434.00	0.11	
Total Deductions - Fiduciary Funds	64,357.80	64,357.80	0.00	64,358.00	-0.20	
Change in Net Assets - Fiduciary funds	-50,923.69	-50,923.69	0.00	-50,924.00	0.31	
Beginning Net Assets July 1 - Fiduciary Funds	170,360.53	170,360.53	0.00	170,361.00	-0.47	
Ending Net Assets - June 30 - Fiduciary Funds	119,436.84	119,436.84	0.00	119,437.00	-0.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	17,884.00	-17,884.00	17,884.00	0.00	
Fund 51 - On-Behalf Expenditures	0.00	17,884.00	-17,884.00	17,884.00	0.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	14,404.96	276,167.90	-261,762.94	276,169.00	-1.10	See page 32 of audit report
Depreciation Expense - Fund 81	452.55	1,030.40	-577.85	1,029.00	1.40	See page 32 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	839,905.00	-839,905.00	839,905.05	-0.05	
On-Behalf Payments (Audit)	0.00	0.00	0.00	17,884.00	-17,884.00	Program Error: see audit report, page 38, Note N for amount of \$839,905
On-Behalf Payments (Audit - KDE Web)	0.00	-839,905.00	839,905.00	-822,021.05	-17,883.95	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-9,466.40	-9,466.40	0.00	0.00	-9,466.40	Not evaluated at this time
Deductions	14,404.96	276,167.90	-261,762.94	0.00	276,167.90	
Change Total assets	-23,871.36	-285,634.30	261,762.94	0.00	-285,634.30	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-23,871.36	-285,634.30	261,762.94	0.00	-285,634.30	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	-565.68	-565.68	0.00	0.00	-565.68	Not evaluated at this time
Deductions	452.55	1,030.40	-577.85	0.00	1,030.40	
Change Total assets	-1,018.23	-1,596.08	577.85	0.00	-1,596.08	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,018.23	-1,596.08	577.85	0.00	-1,596.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-10,032.08	-10,032.08	0.00	0.00	-10,032.08	Not evaluated at this time
Total Deductions - Fixed Assets	14,857.51	277,198.30	-262,340.79	0.00	277,198.30	
Change in Total Fixed Assets	-24,889.59	-287,230.38	262,340.79	0.00	-287,230.38	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-24,889.59	-287,230.38	262,340.79	0.00	-287,230.38	